

Indiana Judicial Nominating Commission
30 South Meridian Street
Suite 500
Indianapolis, IN 46204
(317) 232-4706

APPLICATION
FOR THE
INDIANA TAX COURT

(SEE INSTRUCTIONS)

Deadline – Monday, September 20, 2010

- I. A. Full legal name and any former names.
- Joseph Pearman
- B. Current home and office addresses, including email addresses and telephone numbers.
- home:
 - office: 9465 Counselors Row, Suite 200, Indianapolis, Indiana 46240, 317-222-1072, 219-795-9386, 219-472-1637 fax, 219-730-2319 mobile, josephpearman@gmail.com, <http://www.josephpearman.com>
- C. Date and place of birth.
- October 15, 1960
 - Gary, Indiana
- II. Complete a State Police release form printed on green paper. Include the release only with the original application and not with the copies.
- provided as requested

III. Attach a recent photograph of you to the front of the original application and to each copy of your application.

- provided as requested

IV. A. State in what county you currently reside and since what date.

- Hamilton County, Indiana, October, 2007, to present

B. List all previous counties or residence, with dates.

- Lake County, Indiana, October, 1960, to May, 2006

- Solano County, California, May, 2006, to May, 2007

- Lake County, Indiana, May, 2007, to October, 2007

C. When were you admitted to the Indiana Bar?

- October, 1993

D. Are you currently on active status?

- yes

E. What is your attorney number?

- 17498-45

V. A. List below all colleges and universities you attended other than law schools. Attach a certified transcript from each to the original application and attach copies of each transcript to each application copy. (If your social security number is on your transcripts, redact it before copying.)

- Vincennes University, August, 1979, to December, 1979, no degree conferred

- Purdue University Calumet, July, 1980, to August, 1980, no degree conferred

- Ivy Tech Community College, September, 1980, to March, 1981, Occupational Certificate Welding Technology

- Indiana University Northwest, June, 1986, to May, 1990, Baccalaureate Of Science (BS) Public Affairs

B. List below all law schools and post-J.D. programs attended. Attach a certified transcript from each to the original application and attach copies of each transcript to each application copy. (If your social security number is on your transcripts, redact it before copying.)

- Valparaiso University School Of Law, August, 1990, to May, 1993, Juris Doctor (JD)
- DePaul University College Of Law, August, 1997, to May, 1999, Master Of Laws (LLM) Taxation

C. Describe any academic honors, awards, and scholarships you received and when.

- certified welder (unlimited thickness - flat, horizontal, vertical), 1981
- certified welder (unlimited thickness - 6G all positions), 1982
- Certificate Of Honor For Outstanding Scholastic Achievement, 1986
- Dean's List, 1986 through 1990
- National Freshman Honor Society (Phi Eta Sigma), 1987
- awarded Polish Cultural Society Of Indiana Scholarship, 1987
- awarded Merit Scholarship, 1987 through 1990
- nominated for Harry S. Truman Scholarship, 1988
- National Honorary Society Public Affairs & Administration (Pi Alpha Alpha), 1989
- awarded Charles F. Bonser Scholarship, 1989
- graduated High Distinction, 1990
- Honor Paper (Legislation), 1992

VI. A. Provide your employment history since graduation from college, including titles or positions, locations, and dates.

- Prior to completion, of my studies, at Ivy Tech Community College, I worked at various menial jobs,

including but not limited to, gas station attendant and construction laborer.

- Upon completion, of my studies, at Ivy Tech Community College, I worked as listed below until I was laid off in 1986.

- * Taylith, Inc., Gary, Indiana, welder, 1981 to 1981
- * Stockwell Enterprises, Inc., Gary, Indiana, welder, 1981 to 1981
- * Ivy Tech Community College, Gary, Indiana, welding and burning instructor, 1981 to 1981
- * Balemaster, Crown Point, Indiana, welder, 1981 to 1986

- Upon completion, of my studies, at Indiana University Northwest, and also while I attended Valparaiso University School Of Law, I worked during the summers as listed below.

- * Burke, Costanza & Cuppy, LLP, East Chicago, Indiana, office help, 1990 to 1990
- * Hodges & Davis, PC, Merrillville, Indiana, law clerk, 1991 to 1991
- * Dennis Stanton, PC, Crown Point, Indiana, law clerk, 1992 to 1992
- * Law Office Of David H. Nicholls, Crown Point, Indiana, law clerk, 1992 to 1992

- Upon completion, of my studies, at Valparaiso University School Of Law, and also while I attended DePaul University College Of Law, I worked as listed below.

- * Rudy C. Kutansky & Associates, Gary, Indiana, law clerk then associate attorney, 1993 to 1993
- * Law Office Of Richard O. Kallenbach, DeMotte, Indiana, associate attorney, 1994 to 1996

- * John D. Breclaw & Associates, Griffith, Indiana, associate attorney, 1996 to 1996
- * Joseph Pearman Attorney At Law, Merrillville, Indiana, sole practitioner, 1997 to 1999
- Upon completion, of my studies, at DePaul University College Of Law, I worked as listed below.
 - * Burke, Costanza & Cuppy, LLP, Merrillville, Indiana, associate attorney, 1999 to 2000
 - * Bank Calumet, NA, Hammond, Indiana, trust officer, 2000 to 2001
 - * TRG Administration, LLC, Greenwood, Indiana, in house counsel, 2001 to 2001
 - * Joseph Pearman Attorney At Law, Merrillville, Indiana (Indianapolis, Indiana since October, 2007), sole practitioner, 2002 to present

B. If applicable, describe the nature and extent of your practice of law, present and former, and provide the names of your partners, associates, office mates, and employers.

- 1993 through 1999, consists of my non-tax law practice.
 - * Rudy C. Kutansky & Associates was a general practice law firm of which my work can be summarized as follows: (i) primary areas of practice --- insurance subrogation, criminal defense, personal injury; and (ii) type of work performed --- legal research, legal writing, motion practice, litigation, direct client contact, interviewed potential hires for secretarial positions. Mr. Kutansky was the only other attorney in the law firm.
 - * The Law Office Of Richard O. Kallenbach was a general practice law firm of which my work can be summarized as follows: (i) primary areas of practice --- personal injury, collections, criminal defense, consumer bankruptcy; and (ii) type of work performed --- legal research, legal writing, motion practice, litigation, direct client contact, directed implementation of

computerized research capability for the law office. Mr. Kallenbach was the only other attorney in the law firm.

* John D. Breclaw & Associates was a general practice law firm of which my work can be summarized as follows: (i) primary areas of practice --- personal injury; and (ii) type of work performed --- legal research, legal writing, motion practice, pre-litigation, direct client contact. John D. Breclaw, Joseph L. Curosh, Jr., Mark Harris, and Robert L. Taylor were the other attorneys in the law firm.

* Joseph Pearman Attorney At Law was a general practice law firm of which my work can be summarized as follows: (i) primary areas of practice --- residential real estate, criminal defense, contract drafting for various transactional matters; and (ii) type of work performed --- legal research, legal writing, motion practice, litigation, direct client contact, solely responsible for all legal, business, and secretarial aspects of the law firm. I was the sole practitioner in the law firm.

- 1999 through present, consists of my tax law practice.

* Burke, Costanza & Cuppy, LLP was a general practice law firm of which my work can be summarized as follows: (i) primary areas of practice --- employee benefits/ERISA, probate, real estate; and (ii) type of work performed --- legal research, legal writing, direct client contact. Approximately ninety percent (90%) of my time was spent on employee benefit/ERISA matters. PLAN TERMINATIONS: I had approximately fifteen (15) plans in various stages of termination of which I was solely responsible. These plans consisted of \$401(k) plans, discretionary profit sharing plans, money purchase pension plans, target benefit plans, and defined benefit plans. Internal Revenue Service forms which I prepared consisted of Form 5310 and Schedule Q. DOCUMENT PREPARATION: I worked individually and with a partner in the

creation/implementation of new §401(k) plans (standard and safe harbor) and discretionary profit sharing plans. I drafted plan amendments, edited/revised summary plan descriptions, and drafted written responses to issues requiring legal research for both my supervisory attorney and clients. I prepared and reviewed plan loan documentation, account distribution documentation (in-service, hardship, and termination of employment), and QDRO documentation for clients who requested such assistance. Finally, I was involved in the restatement of the firm's volume submitter plan.

PLAN AUDITS: I was involved with one (1) Department of Labor audit which involved the issue of whether several deposits of §401(k) plan employee deferrals were made in a timely manner. NEW

BUSINESS: Based on my suggestion, I was authorized to prepare a client informational correspondence regarding COBRA compliance and the firm's willingness to review the client's internal procedures, if any, to determine if the client was in compliance with COBRA. The law firm had several attorneys. Edward L. Burke, John G. Donner, Andrew L. Kraemer, and Elizabeth P. Moenning were the other attorneys, in the law firm, that I worked with and interacted with on a regular basis.

* Bank Calumet, NA was a local bank with a trust department of which my work can be summarized as follows: (i) primary areas of practice --- probate, trusts, estates, guardianships, employee benefits/ERISA; and (ii) type of work performed --- legal research, legal writing, trust administration, estate administration, guardianship administration, Indiana inheritance tax returns, federal estate tax returns, fiduciary income tax returns, direct client contact, assist customers with estate planning needs. Cletus Eppler and Gail Oosterhof were the other attorneys in the trust department.

* TRG Administration, LLC was a local marketing company of which my work can be summarized as follows: (i) primary areas of practice --- employee benefits/ERISA, contracts, corporate; and (ii) type of work performed --- legal research,

legal writing, manage outside counsel. Approximately seventy-five percent (75%) of my time was spent on employee benefit/ERISA matters. Issues of privilege and confidentiality prevent me from discussing this employer further and likewise prevent me from discussing outside counsel retained.

- * Joseph Pearman Attorney At Law is a boutique law firm of which my work can be summarized as follows: (i) primary area of practice --- taxation; and (ii) type of work performed --- legal research, legal writing, motion practice, litigation, direct client contact, solely responsible for all legal, business, and secretarial aspects of the law firm. Approximately one hundred percent (100%) of my time is spent on federal and state tax collection matters. On occasion, I have also been retained, by family law attorneys, to draft Qualified Domestic Relations Orders. I represent both individuals and businesses. Although I am prepared to litigate a tax matter for any of my clients, no such opportunity has presented itself. All of my work to date, has been performed and resolved via administrative procedures with the Internal Revenue Service and the Indiana Department Of Revenue. Examples of some tax matters that I have been involved with are: (i) business client --- tax liability in excess of \$130,000.00 settled for approximately \$29,000.00; (ii) business client --- penalties in excess of \$36,000.00 partially abated to approximately \$24,000.00; (iii) individual client --- tax liability in excess of \$50,000.00 settled for approximately \$3000.00; (iv) individual client --- penalties in excess of \$100,000.00 fully abated; and (v) testified as an expert witness regarding my preparation of a Qualified Domestic Relations Order. I am the sole practitioner in the law firm.

C. Describe the extent of your jury experience, if any.

- not applicable

- D. If applicable, describe the nature and extent of your judicial experience, including a description of your experience presiding over jury trials, if any.
- not applicable
- VII. A. If applicable, list by caption, case number, and filing date up to five of your trial or appellate briefs and/or written judicial opinions.
- not applicable
- B. If applicable, list up to five legislative drafts or court rules you have written or to which you contributed significantly. Refer to them by official citation, by date, and by subject matter.
- not applicable
- C. If applicable, list up to five of your contributions to legal journals or other legal publications. Provide titles, official citations, and a brief description of the subject matter.
- contributing author - ESTATE PLANNING FOR CLIENTS WITH LARGE BALANCES IN QUALIFIED PLANS AND IRAs - Indiana Continuing Legal Education Forum (ICLEF) - July 29, 1999
- D. Include with your application copies of any four of the written materials listed above in Section VII.A., B., and C. (An adequate sampling can usually be supplied in 75 pages or less.)
- provided as requested
- E. Describe the nature and extent of any pro bono legal services you have contributed.
- represented a non-profit organization, before the Internal Revenue Service, at fifty percent (50%) of my normal hourly rate
- F. Identify the five most significant legal matters entrusted to you whether as a judge or lawyer, and describe why you believe them to be so.
- Every client that I have represented has received my full attention and my understanding that the matter was of the utmost importance to that client. Consequently, I consider every legal matter of which I become involved to be of great significance. Listed below are five (5) examples that come to mind since I have been an attorney.

- * I represented an individual, who suffered from the effects of a stroke, before the Internal Revenue Service, regarding substantial employment tax related penalties. I was able to demonstrate that my client was not responsible for the penalties and ultimately obtained a full abatement of the penalties. My client was extremely grateful and relieved at the result. The significance of this matter is my successful resolution of a situation that my client considered to be intimidating and hopeless.
- * I represented a corporation, before the Internal Revenue Service, regarding substantial delinquent employment taxes, penalties, and interest. My client's satisfaction with my initial tax work resulted in additional work regarding real property tax matters. My client's satisfaction with my property tax work resulted in additional work regarding an international transaction involving a foreign company and individuals throughout the United States and in several countries. The significance of this matter is that my prior tax and property tax work resulted in an opportunity to ultimately work on an international business transaction.
- * I represented a non-profit organization, at a substantial discount, before the Internal Revenue Service, regarding substantial delinquent employment taxes, penalties, and interest. I was able to negotiate an offer in compromise for approximately twenty-two percent (22%) of the total amount due. The significance of this matter is my successful resolution of a situation that allowed my client to remain solvent and to continue its charitable works in an impoverished urban area.
- * I represented an individual, who had lost his business and was going through a divorce, before the Internal Revenue Service, regarding substantial employment tax related penalties. Due to procedural error, I was able to demonstrate that my client was not collectible and ultimately obtained a full abatement of the

penalties. My client was extremely grateful and stated that "I had given him his life back". The significance of this matter is my successful resolution of a situation that my client was convinced would financially ruin him.

- * I represented an individual, diagnosed with cancer, before the Internal Revenue Service, regarding substantial delinquent income taxes, penalties, and interest. I was able to demonstrate that my client was not collectible and ultimately obtained a status finding of currently not collectible. My client was extremely grateful and relieved at the result. The significance of this matter is my successful resolution of a situation that my client was focused on resolving before he died.

G. Provide the names, addresses, and telephone numbers of three attorneys who have been your professional adversaries in your practice or who have litigated substantial cases in your court and who would be in positions to comment on your qualifications for appointment to the Indiana Tax Court.

- Kathryn B. O'Neill
Jasper County Prosecutor's Office
128 North Cullen Street
Rensselaer, Indiana 47978
219-866-5321
- James R. Lakin
Jasper County Prosecutor's Office
128 North Cullen Street
Rensselaer, Indiana 47978
219-866-5321
- Michael O'Neill
Jasper County Prosecutor's Office
128 North Cullen Street
Rensselaer, Indiana 47978
219-866-5321

VIII. A. Describe your efforts, achievements, or contributions (including written work, speeches, or presentations) toward the improvement of the law, the legal system, or the administration of justice.

- not applicable

- B. Describe your efforts, achievements, or contributions (including written work, speeches, or presentations) concerning civic, political, or social issues.
- not applicable
- C. List any memberships and offices you have held in civic or charitable organizations, including dates and descriptions of the purposes of the organizations and of your involvement.
- not applicable
- D. List any memberships and offices you have held in professional organizations, including dates and descriptions of the purposes of the organizations and of your involvement.
- not applicable
- E. List any memberships you hold in social clubs or organizations. If any restrict its membership on the basis of race, sex, religion, or national origin, please describe your efforts within the organization to eliminate restrictions.
- member of the Indiana State Bar Association
 - not aware of any membership restrictions based on race, sex, religion, or national origin
- F. Indicate your experience teaching law, and provide the dates, names of institutions or programs, and a description of the subject matter taught.
- not applicable
- G. Describe your hobbies and other leisure activities.
- golf, furniture restoration, bicycling
- IX. A. Provide names, addresses, and telephone numbers of three professional references other than those listed in Section VII.G.
- John G. Donner
Burke, Costanza & Cuppy, LLP
9191 Broadway
Merrillville, Indiana 46410
219-769-1313
 - Andrew L. Kraemer
Law Office Of Andrew L. Kraemer
516 East 86th Avenue
Merrillville, Indiana 46410

219-791-9630

- Kevin M. Schmidt
Law Office Of Kevin M. Schmidt
370 West 80th Place
Merrillville, Indiana 46410
219-756-0555

B. Provide names, addresses, and telephone numbers of three personal references other than those listed in Section VII.G.

- John W. Hall
Adamczyk & France CPA, P.C.
11350 Broadway
Crown Point, Indiana 46307
219-661-8050
- William K. Clayton
Internal Revenue Service
Taxpayer Advocate Service
Post Office Box 44976
Stop TA 772
Indianapolis, Indiana 46244
317-685-7792
- Gerald Haberkorn
Lowis & Gellen, LLP
200 West Adams Street
Suite 1900
Chicago, Illinois 60606
312-364-2500

C. List any lawsuits or legal proceedings in any jurisdiction, including bankruptcies and dissolutions, to which you have been a party. Provide dates, case numbers, names of other parties, and, if needed, a brief explanation.

-
- Joseph Pearman v. James E. Conley
45D09-0303-SC-00992
lawsuit for attorney fees
case dismissed
- Joseph Pearman v. David Foelber and Bruce Carr

45D11-0308-PL-00096
45A03-0507-CV-323
854 N.E.2d 380
lawsuit for attorney fees
verdict for plaintiff - \$100,000.00

- Joseph Pearman v. James R. Plyman
45D09-0807-SC-02345
lawsuit for attorney fees
case dismissed

- Joseph Pearman v. Discount Transmissions, Inc.
45D09-0812-SC-04222
lawsuit for attorney fees
case dismissed

- Joseph Pearman v. Chet Turbin d/b/a Indiana State
Master Contractors
29D04-0912-SC-2973
lawsuit for negligent patio construction
verdict for plaintiff - \$1090.75

D. If you have ever been arrested or cited for any violation of the law other than for routine traffic violations, provide dates, jurisdictions, and an explanation of the event and its resolution.

- no

E. If you are or have been a member of the Bar of any other state, identify the jurisdiction and provide dates.

- not applicable

F. If you have been disciplined or cautioned, formally or informally, by the Indiana Supreme Court Disciplinary Commission, by the Indiana Commission on Judicial Qualifications, by the Indiana Supreme Court, or by similar entities in any other jurisdiction, identify each instance by date, case number if applicable, and describe the circumstances and the nature of the outcome or resolution.

- not applicable

G. If you have any outstanding federal , state, or local tax obligations, please itemize and explain.


- not applicable

X. A. Attach a recent statement from your physician describing your general physical

condition.

- provided as requested

09.14.10
DATE


APPLICANT'S SIGNATURE

Joseph Pearman
PRINTED NAME

WAIVER AND STATEMENT OF CONSENT

The undersigned applicant authorizes the release to the Indiana Judicial Nominating Commission or its staff or agents any records, reports, and documents, whether or not otherwise confidential, which may be requested by the Commission in the performance of its evaluations of candidates pursuant to I.C. § 33-27-3-2. The scope of this authorization extends to, but is not necessarily limited to, requests from the Commission for Federal, State or local tax records, criminal and driving histories from any jurisdiction, attorney and judicial disciplinary records from any jurisdiction, whether pending or closed, and credit reports and histories. The undersigned releases and discharges the Judicial Nominating Commission, its individual members, its employees, agents and representatives, the Indiana State Police, the Indiana Department of Revenue, the Indiana Supreme Court Disciplinary Commission and any other agency or person or their agents or representatives providing information to the Commission from any and all liability arising from the furnishing and use of information concerning the undersigned applicant.

The undersigned agrees and understands that the Indiana Judicial Nominating Commission or its members, agents, or employees, may interview or otherwise consult with members of the legal, judicial, and general community concerning the professional qualifications and the integrity of the applicant, that the name of the applicant will be released by the Commission upon its receipt of the application and this waiver, and that if, pursuant to I.C. § 33-27-3-2(d), the applicant is given further consideration as a candidate after the Commission's initial screening of candidates, or if no such screening occurs and all applicants are considered, the application will be made public. This waiver does not constitute an election by the applicant pursuant to I.C. § 33-27-3-2(g)(3)(C) to authorize the release of investigatory records which are excepted from public inspection pursuant to I.C. § 33-27-3-2(g)(1) and (2).


The undersigned agrees to immediately supplement this application upon any event or circumstance substantially affecting any answer provided in the application.

The undersigned acknowledges having read the Instructions attached to the application.

The undersigned agrees to resign from office or membership in any political organization upon submission of this application.

The undersigned affirms that, if nominated by the Judicial Nominating Commission to the Governor and thereafter appointed to this judicial office, the candidate will accept the appointment.

09.14.10
DATE


APPLICANT'S SIGNATURE
Joseph PEARMAN
PRINTED NAME